

**CHEROKEE COUNTY OCCUPANCY TAX REPORT**  
Complete and mail original to: Finance Office – 75 Peachtree St. – Murphy, NC 28906

For Calendar Month: \_\_\_\_\_ Year: \_\_\_\_\_ Due Date: 20<sup>th</sup> of Following Month EIN/SSN: \_\_\_\_\_

**NAME / ADDRESS OF BUS:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Phone No: \_\_\_\_\_

**SALES:** Total Occupancy Sales - Excluding Tax Collected: \_\_\_\_\_

4 9% Occupancy Tax: \_\_\_\_\_  
\$10.00 per Day Late Penalty (see back of form): \_\_\_\_\_

Additional Penalty – 30 days or more (see back of form): \_\_\_\_\_

Total Due Cherokee County: \_\_\_\_\_

(Make check payable to: Cherokee County)

Note: Report must be signed by Owner of Business or by a Partner, or by a Corporate Officer or by an authorized Property Manager.

**CERTIFICATION:** I certify that this report is to the best of my knowledge and belief a true and complete report.

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Annual requirement.** Submit a list with owners name, address AND street address of each rental property by September 20<sup>th</sup> of each year.

**IMPORTANT: THIS REPORT MUST BE FILED EVEN IF NO TAX IS DUE**

SEE REVERSE OF FORM CP-2597(Revised 042406)

This return is required to be filed on or before the 20th day of the month following the month in which the Tax accrues. Failure to file this return shall result in a penalty of \$10.00 for each day's omission. In case of failure or refusal to file the return or pay the tax for a period of 30 days after the time required for filing the return or for paying the tax, there shall be an additional tax, as a penalty, of five percent (5%) of the tax due in addition to the penalty prescribed above, with an additional tax of five percent for each month or fraction thereof until the occupancy tax is paid.

Any person who willfully attempts in any manner to evade the occupancy tax imposed by this Part or to make a return and who willfully fails to pay the tax or make and file a return shall, in addition to all other penalties provided by law, be guilty of a misdemeanor, shall be punished by a fine not to exceed one thousand dollars (\$1,000) or by imprisonment not to exceed six months, or both.